

**STATE OF IOWA**  
**2015**  
**FINANCIAL REPORT**  
**FISCAL YEAR ENDED**  
**JUNE 30, 2015**  
FARNHAMVILLE  
**CITY OF FARNHAMVILLE, IOWA**  
**DUE: December 1, 2015**

**16201300100000**  
**City of Farnhamville**  
**PO Box 97**  
**Farnhamville Iowa 50538**

*(Please correct any error in name, address, and ZIP Code)*

**WHEN COMPLETED, PLEASE RETURN TO** **Mary Mosiman, CPA**  
**Auditor of State**  
**State Capitol Building**  
**Des Moines, IA 50319-0004**

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

**ALL FUNDS**

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	140,171		140,171	257,944
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	140,171		140,171	257,944
Delinquent property taxes	0		0	
TIF revenues	0		0	
Other city taxes	26,330	0	26,330	32,369
Licenses and permits	0	0	0	
Use of money and property	951	8	959	4,000
Intergovernmental	55,034	152,522	207,556	
Charges for fees and service	3,118	701,138	704,256	712,000
Special assessments	0	0	0	
Miscellaneous	8,983	0	8,983	
Other financing sources	25,000	64,915	89,915	
<b>Total revenues and other sources</b>	259,587	918,583	1,178,170	1,006,313
<b>Expenditures and Other Financing Uses</b>				
Public safety	64,404	0	64,404	61,150
Public works	99,882	0	99,882	92,000
Health and social services	1,935	0	1,935	3,000
Culture and recreation	21,427	0	21,427	25,500
Community and economic development	0	0	0	2,000
General government	200,449	0	200,449	74,000
Debt service	25,000	0	25,000	
Capital projects	0	0	0	
<b>Total governmental activities expenditures</b>	413,097	0	413,097	257,650
Business type activities	0	902,640	902,640	566,000
<b>Total ALL expenditures</b>	413,097	902,640	1,315,737	823,650
Other financing uses, including transfers out	0	13,420	13,420	
<b>Total ALL expenditures/And other financing uses</b>	413,097	916,060	1,329,157	823,650
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	-153,510	2,523	-150,987	182,663
Beginning fund balance July 1, 2014	(53,034)	429,259	376,225	516,409
Ending fund balance June 30, 2015	(206,544)	431,782	225,238	699,072

**Note** - These balances do not include \$ \_\_\_\_\_ held in non-budgeted internal service funds; \$ \_\_\_\_\_ held in Pension Trust Funds; \$ \_\_\_\_\_ held in Private Purpose Trust funds and \$ \_\_\_\_\_ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2015	Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents
General obligation debt	\$ 0	Other long-term debt	\$ 0
Revenue debt	\$ 2,358,938	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 1,124,224

**CERTIFICATION**

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone →	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)			Date signed	

**PLEASE PUBLISH THIS PAGE ONLY**

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF FARNHAMVILLE						<input type="checkbox"/> GAAP Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	<b>Section A - TAXES</b>											1				
2	<b>Taxes levied on property</b>	140,171						140,171			140,171	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	140,171	0		0	0		140,171		T01	140,171	4				
5	Delinquent property taxes							0		T01	0	5				
6	<b>Total property tax</b>	140,171	0		0	0	0	140,171			140,171	6				
7	<b>TIF revenues</b>							0		T01	0	7				
8	<b>Other city taxes</b>							0		T15	0	8				
9	Utility tax replacement excise taxes							0		T15	0	9				
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10				
11	Parimutuel wager tax							0		C30	0	11				
12	Gaming wager tax							0		T19	0	12				
13	Mobile home tax							0		T19	0	13				
14	Hotel/motel tax							0		T09	0	14				
15	Other local option taxes	26,330						26,330		T09	26,330	15				
16	<b>TOTAL OTHER CITY TAXES</b>	26,330	0	0	0	0	0	26,330	0		26,330	16				
17	<b>Section B - LICENSES AND PERMITS</b>							0		T29	0	17				
18	<b>Section C - USE OF MONEY AND PROPERTY</b>											18				
19	Interest	751						751	8	U20	759	19				
20	Rents and royalties	200						200		U40	200	20				
21	Other miscellaneous use of money and property							0		U20	0	21				
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	951	0	0	0	0	0	951	8		959	22				
23												23				
24	<b>Section D - INTERGOVERNMENTAL</b>											24				
25												25				
26	<b>Federal grants and reimbursements</b>											26				
27	Federal grants							0	152,522	B89	152,522	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	0	0	0	152,522		152,522	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF FARNHAMVILLE					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41			
42												42			
43	<b>State shared revenues</b>											43			
44	Road use taxes		38,501					38,501		C46	38,501	44			
45												45			
46												46			
47												47			
48	<b>Other state grants and reimbursements</b>											48			
49	State grants	878						878		C89	878	49			
50	Iowa Department of Transportation							0		C89	0	50			
51	Iowa Department of Natural Resources							0		C89	0	51			
52	Iowa Economic Development Authority							0		C89	0	52			
53	CEBA grants							0		C89	0	53			
54	Commercial & Industrial Replacement Claim							0		C89	0	54			
55								0			0	55			
56								0			0	56			
57								0			0	57			
58								0			0	58			
59								0			0	59			
60	<b>Total state</b>	878	38,501	0	0	0	0	39,379	0		39,379	60			
61												61			
62	<b>Local grants and reimbursements</b>											62			
63	County contributions	14,897						14,897			14,897	63			
64	Library service	758						758		D89	758	64			
65	Township contributions							0		D89	0	65			
66	Fire/EMT service							0		D89	0	66			
67								0		D89	0	67			
68								0			0	68			
69								0			0	69			
70	<b>Total local grants and reimbursements</b>	15,655	0	0	0	0	0	15,655	0		15,655	70			
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	16,533	38,501	0	0	0	0	55,034	152,522		207,556	71			
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72			
73	Water							0	102,487	A91	102,487	73			
74	Sewer							0	48,046	A80	48,046	74			
75	Electric							0	511,765	A92	511,765	75			
76	Gas							0		A93	0	76			
77	Parking							0		A60	0	77			
78	Airport							0		A01	0	78			
79	Landfill/garbage							0	38,840	A81	38,840	79			
80	Hospital							0		A36	0	80			

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued		CITY OF FARNHAMVILLE					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	1,442						1,442		A89	1,442	99
100	Park, recreation, and cultural charges							0		A61	0	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103	burnsite income	1,676						1,676			1,676	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	3,118	0	0	0	0	0	3,118	701,138		704,256	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>							0		U01	0	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions							0		U99	0	108
109	Deposits and sales/fuel tax refunds	330						330		U99	330	109
110	Sale of property and merchandise	540						540		U11	540	110
111	Fines	211						211		U30	211	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Insurance refunds/ rebates/dividends	875						875			875	114
115	WCCTA Dividend	978						978			978	115
116	Iowa Municipal Utilities	1,217						1,217			1,217	116
117	Iowa Dept of Public Safety	1,500						1,500			1,500	117
118	misc reimbursement	20						20			20	118
119	e/c from loan to cd account	3,312						3,312			3,312	119
120	<b>TOTAL MISCELLANEOUS</b>	8,983	0	0	0	0	0	8,983	0		8,983	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued		CITY OF FARNHAMVILLE					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	196,086	38,501	0	0	0	0	234,587	853,668		1,088,255	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	64,915	NR	64,915	125
126	Proceeds of anticipatory warrants or other short-term debt	25,000						25,000		A89	25,000	126
127	Regular transfers in and interfund loans							0			0	127
128	Internal TIF loans and transfers in							0			0	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	25,000	0	0	0	0	0	25,000	64,915		89,915	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	221,086	38,501	0	0	0	0	259,587	918,583		1,178,170	132
133												133
134	<b>Beginning fund balance July 1, 2014</b>	-254,447	201,413					-53,034	429,259		376,225	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	-33,361	239,914	0	0	0	0	206,553	1,347,842		1,554,395	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
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158												158
159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF FARNHAMVILLE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	43,450						43,450		E62	43,450	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	4,480						4,480		E24	4,480	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	6,500						6,500		E32	6,500	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	1,211						1,211		E32	1,211	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	8,763						8,763		E89	8,763	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	64,404	0	0	0	0	0	64,404			64,404	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF FARNHAMVILLE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
41	<b>Section B — PUBLIC WORKS</b>											41				
42	Roads, bridges, sidewalks — Current operation		86,168					86,168		E44	86,168	42				
43	Purchase of land and equipment							0		G44	0	43				
44	Construction							0		F44	0	44				
45	Parking meter and off-street — Current operation							0		E60	0	45				
46	Purchase of land and equipment							0		G60	0	46				
47	Construction							0		F60	0	47				
48	Street lighting — Current operation							0		E44	0	48				
49	Traffic control safety — Current operation							0		E44	0	49				
50	Purchase of land and equipment							0		G44	0	50				
51	Construction							0		F44	0	51				
52	Snow removal — Current operation		13,714					13,714		E44	13,714	52				
53	Purchase of land and equipment							0		G44	0	53				
54	Highway engineering — Current operation							0		E44	0	54				
55	Purchase of land and equipment							0		G44	0	55				
56	Construction							0		F44	0	56				
57	Street cleaning — Current operation							0		E81	0	57				
58	Purchase of land and equipment							0		G81	0	58				
59	Airport (if not an enterprise) — Current operation							0		E01	0	59				
60	Purchase of land and equipment							0		G01	0	60				
61	Construction							0		F01	0	61				
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62				
63	Purchase of land and equipment							0		G81	0	63				
64	Construction							0		F81	0	64				
65	Other public works — Current operation							0		E89	0	65				
66	Purchase of land and equipment							0		G89	0	66				
67	Construction							0		F89	0	67				
68								0			0	68				
69								0			0	69				
70								0			0	70				
71								0			0	71				
72								0			0	72				
73								0			0	73				
74								0			0	74				
75								0			0	75				
76								0			0	76				
77								0			0	77				
78								0			0	78				
79								0			0	79				
80	<b>TOTAL PUBLIC WORKS</b>	0	99,882	0	0	0	0	99,882			99,882	80				

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF FARNHAMVILLE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	1,935						1,935		E32	1,935	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	1,935	0	0	0	0	0	1,935			1,935	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF FARNHAMVILLE					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.			
121	<b>Section D — CULTURE AND RECREATION</b>											121			
122	Library services — Current operation	16,131						16,131		E52	16,131	122			
123	Purchase of land and equipment							0		G52	0	123			
124	Construction							0		F52	0	124			
125	Museum, band, theater — Current operation							0		E61	0	125			
126	Purchase of land and equipment							0		G61	0	126			
127	Parks — Current operation	5,296						5,296		E61	5,296	127			
128	Purchase of land and equipment							0		G61	0	128			
129	Construction							0		F61	0	129			
130	Recreation — Current operation							0		E61	0	130			
131	Purchase of land and equipment							0		G61	0	131			
132	Construction							0		F61	0	132			
133	Cemetery — Current operation							0		E03	0	133			
134	Purchase of land and equipment							0		G03	0	134			
135	Community center, zoo, marina, and auditorium							0		E61	0	135			
136	Other culture and recreation							0		E61	0	136			
137	Purchase of land and equipment							0		G61	0	137			
138	Construction							0		F61	0	138			
139	<b>TOTAL CULTURE AND RECREATION</b>	21,427	0	0	0	0	0	21,427			21,427	139			
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140			
141	Community beautification — Current operation							0		E89	0	141			
142	Purchase of land and equipment							0		G89	0	142			
143	Economic development — Current operation							0		E89	0	143			
144	Purchase of land and equipment							0		G89	0	144			
145	Housing and urban renewal — Current operation							0		E50	0	145			
146	Purchase of land and equipment							0		G50	0	146			
147	Construction							0		F50	0	147			
148	Planning and zoning — Current operation							0		E29	0	148			
149	Purchase of land and equipment							0		G29	0	149			
150	Other community and economic development — Current operation							0		E89	0	150			
151	Purchase of land and equipment							0		G89	0	151			
152	Construction							0		F89	0	152			
153	TIF Rebates							0		E89	0	153			
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	0	0	0	0	0	0	0			0	154			
155												155			
156												156			
157												157			
158												158			

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF FARNHAMVILLE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	3,580						3,580		E29	3,580	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	24,593						24,593		E23	24,593	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	15,731						15,731		E25	15,731	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	11,952						11,952		E31	11,952	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction	7,740						7,740		F31	7,740	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	112,125						112,125		E89	112,125	172
173	Purchase of land and equipment							0		G89	0	173
174	repay debt service taxes & cost	24,728						24,728			24,728	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	200,449	0	0	0	0	0	200,449			200,449	176
177	<b>Section G — DEBT SERVICE</b>							0			0	177
178	short term loan	25,000						25,000			25,000	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	25,000	0	0	0	0	0	25,000			25,000	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>							0			0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	0	0	0			0	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>							0			0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	0	0	0			0	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	313,215	99,882	0	0	0	0	413,097			413,097	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF FARNHAMVILLE					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)				
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197			
198	Water — Current operation								91,695	E91	91,695	198			
199	Purchase of land and equipment									G91	0	199			
200	Construction								223,623	F91	223,623	200			
201	Sewer and sewage disposal — Current operation								30,002	E80	30,002	201			
202	Purchase of land and equipment									G80	0	202			
203	Construction									F80	0	203			
204	Electric — Current operation								474,717	E92	474,717	204			
205	Purchase of land and equipment									G92	0	205			
206	Construction									F92	0	206			
207	Gas Utility — Current operation									E93	0	207			
208	Purchase of land and equipment									G93	0	208			
209	Construction									F93	0	209			
210	Parking — Current operation									E60	0	210			
211	Purchase of land and equipment									G60	0	211			
212	Construction									F60	0	212			
213	Airport — Current operation									E01	0	213			
214	Purchase of land and equipment									G01	0	214			
215	Construction									F01	0	215			
216	Landfill/Garbage — Current operation								36,473	E81	36,473	216			
217	Purchase of land and equipment									G81	0	217			
218	Construction									F81	0	218			
219	Hospital — Current operation									E36	0	219			
220	Purchase of land and equipment									G36	0	220			
221	Construction									F36	0	221			
222	Transit — Current operation									E94	0	222			
223	Purchase of land and equipment									G94	0	223			
224	Construction									F94	0	224			
225	Cable TV, telephone, Internet — Current operation									E03	0	225			
226	Purchase of land and equipment									G03	0	226			
227	Housing authority — Current operation									E50	0	227			
228	Purchase of land and equipment									G50	0	228			
229	Construction									F50	0	229			
230	Storm water — Current operation									E80	0	230			
231	Purchase of land and equipment									G80	0	231			
232	Construction									F80	0	232			
233												233			
234												234			
235												235			
236												236			

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF FARNHAMVILLE					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237			
238	Other business type — Current operation									E89	0	238			
239	Purchase of land and equipment									G89	0	239			
240	Construction									F89	0	240			
241												241			
242	Enterprise Debt Service							46,130			46,130	242			
243	Enterprise Capital Projects										0	243			
244	Enterprise TIF Capital Projects										0	244			
245	Internal service funds — Specify											245			
246											0	246			
247											0	247			
248											0	248			
249											0	249			
250											0	250			
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>							902,640			902,640	251			
252												252			
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	313,215	99,882	0	0	0	0	413,097	902,640		1,315,737	253			
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254			
255	Regular transfers out							0			0	255			
256	Internal TIF loans/repayments and transfers out							0			0	256			
257	e/c city well/r.e. from 2014							0	13,420		13,420	257			
258	<b>TOTAL OTHER FINANCING USES</b>	0	0	0	0	0	0	0	13,420		13,420	258			
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	313,215	99,882	0	0	0	0	413,097	916,060		1,329,157	259			
260												260			
261	<b>Ending fund balance June 30, 2015:</b>											261			
262	<b>Governmental:</b>											262			
263	<b>Nonspendable</b>							0			0	263			
264	<b>Restricted</b>							0			0	264			
265	<b>Committed</b>							0			0	265			
266	<b>Assigned</b>							0			0	266			
267	<b>Unassigned</b>	-346,576	140,032					-206,544			-206,544	267			
268	<b>Total Governmental</b>	-346,576	140,032	0	0	0	0	-206,544			-206,544	268			
269	<b>Proprietary</b>								431,782		431,782	269			
270	<b>Total ending fund balance June 30, 2015</b>	-346,576	140,032	0	0	0	0	-206,544	431,782		225,238	270			
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	-33,361	239,914	0	0	0	0	206,553	1,347,842		1,554,395	271			
272												272			

**Part III INTERGOVERNMENTAL EXPENDITURES CITY OF FARNHAMVILLE**  
 Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis.  
 Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$ 0
Health.....	M32 0
Highways.....	M44 0
Transit subsidies.....	M94 0
Libraries.....	M52 0
Police protection.....	M62 0
Sewerage.....	M80 0
Sanitation.....	M81 0
All other.....	M89 \$ 0

Purpose	Amount paid to State
Highways.....	L44 \$ 0
All other.....	L89 \$ 0

**Part IV SALARIES AND WAGES**  
 Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....	Amount - Omit cents	
	Z00 \$	
		149,555

**Part V DEBT OUTSTANDING, ISSUED, AND RETIRED**

A. Long-term debt Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 2,010,244	29U \$ 68,227	39U \$ 29,959	49U \$	49U \$	49U \$ 2,048,512	49U \$	191 \$ 56,825
2. Sewer utility	19U 326,597	29U	39U 16,171	49U	49U	49U 310,426	49U	189 9,489
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
10. Term Note	19U	29U 25,000	39U 25,000	49U	49U	49U	49U	189 37
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
<b>Total long-term debt</b>	<b>2,336,841</b>	<b>93,227</b>	<b>71,130</b>	<b>0</b>	<b>0</b>	<b>2,358,938</b>	<b>0</b>	<b>66,351</b>

B. Short-term debt	Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$	0
Outstanding as of JUNE 30, 2015	64V \$	0

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS	Amount - Omit cents		
Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013	\$	22,484,478	x .05 = \$ 1,124,224

**Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015**

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property.</i>	W01	W31		W61	
	\$	\$		225,238	225,238

REMARKS: V98